IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 25TH JUNE 2007 / 4TH ASHADHA 1929

WP(C).No. 14272 of 2007(Y)

PETITIONER:

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1. ABAD EXPORTS PVT.LTD., ABAD BUILDINGS, KOCHANGADI, KOCHI - 2, REPRESENTED BY ITS DIRECTOR ANWAR HASIM.

2. ANWAR HASIM, DIRECTOR, ABAD EXPORTS (P) LTD., 9-C, BAY PRIDE TOWER, MARINE DRIVE, COCHIN.

BY ADV. SRI.C.K.KARUNAKARAN
SRI.C.E.UNNIKRISHNAN

RESPONDENTS:

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1. DEPUTY COMMISSIONER (APPEALS), STO 1, 2ND CIRCLE MATTANCHERRY, ERNAKULAM.

2. STATE OF KERALA, REPRESENTED BY SECRETARY, DEPARTMENT OF TAXES, THIRUVANANTHAPURAM.

3. DEPUTY COMMISSIONER OF COMMERCIAL TAXES (ERNAKULAM), OFFICE OF THE DEPUTY COMMISSIONER, RAVIPURAM, ERNAKULAM.

4. THE INSPECTING ASST.COMMISSIONER, DEPARTMENT OF COMMERCIAL TAXES, MATTANCHERRY.

BY ADV. SHRI.MOHAMMED RAFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 25/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE APPEAL DATED 13/03/2007 FOR THE ASSESSMENT YEAR 1999-2000.

P2 : COPY OF THE STAY PETITION DATED 13/03/2007 RELATING TO EXT.P1.

P3 : COPY OF THE STAY PETITION DATED 09/04/2007 RELATING TO EXT.P3.

P4 : COPY OF THE STAY PETITION DATED 09/04/2007 RELATING TO EXT.P3.

P5 : COPY OF THE APPEAL DATED 09/04/2007 FOR THE ASSESSMENT YEAR 2002-03.

P6 : COPY OF THE STAY PETITION DATED 09/04/2007 RELATING TO EXT.P5.

P7 : COPY OF THE REVENUE RECOVERY NOTICE NO.F(RR) 227/06-07 DATED 08/03/2007 FOR THE ASSESSMENT YEAR 1999-2000.

P8 : COPY OF THE REVENUE RECOVERY NOTICE NO. F(RR) 255/06-07 DATED 23/04/2007 FOR THE ASSESSMENT YEAR 2001-2002.

P9 : COPY OF THE REVENUE RECOVERY NOTICE NO. F(RR) 256/06-07 DATED 23/04/2007 FOR THE ASSESSMENT YEAR 2002-2003.

P10 : COPY OF THE LETTER DATED 30/03/2007 WRITTEN BY THE COUNSEL FOR THE 1ST PETITIONER REQUESTING EARLY HEARING OF THE STAY PETITION TO THE 1ST RESPONDENT.

P11 (a) : COPY OF THE PROHIBITORY ORDER DATED 27/04/2007.

P11(b) : COPY OF THE PROHIBITORY ORDER DATED 27/04/2007.

P11 (c) : COPY OF THE PROHIBITORY ORDER DATED 27/04/2007.

P11(d): COPY OF THE PROHIBITORY ORDER DATED 27/04/2007.

P11 (e) : COPY OF THE PROHIBITORY ORDER DATED 27/04/2007.

P11(f) : COPY OF THE PROHIBITORY ORDER DATED 27/04/2007.

P11 (g) : COPY OF THE PROHIBITORY ORDER DATED 27/04/2007.

P11(h) : COPY OF THE PROHIBITORY ORDER DATED 27/04/2007.

P11 (i) : COPY OF THE PROHIBITORY ORDER DATED 27/04/2007.

P11 (j) : COPY OF THE PROHIBITORY ORDER DATED 27/04/2007.

P11 (k) : COPY OF THE PROHIBITORY ORDER DATED 27/04/2007.

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P11 (l) : COPY OF THE PROHIBITORY ORDER DATED 27/04/2007.

P11 (m) : COPY OF THE PROHIBITORY ORDER DATED 27/04/2007.

P11 (n) : COPY OF THE PROHIBITORY ORDER DATED 27/04/2007.

P11 (o) : COPY OF THE PROHIBITORY ORDER DATED 27/04/2007.

P11 (p) : COPY OF THE PROHIBITORY ORDER DATED 27/04/2007.

P12 : COPY OF THE INTERIM ORDER DATED 04/05/2007 PASSED IN WP(C) No. 14284/2007.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 14272 of 2007

Dated, this the 25th day of June, 2007

J U D G M E N T

This WP(C) is filed challenging recovery proceedings during pendency of sales tax appeals. This Court vide order dated 28/05/2007 directed Dy.Commissioner to pass orders on stay applications within three weeks. The Dy. Commissioner should have by now passed orders in compliance with the orders of this Court. In any case, if orders are not issued, there will be a direction to the Dy. Commissioner to pass orders and serve copy to the petitioner on or before 30/06/2007. Petitioner will produce copy of this judgment for compliance. Stay will continue till 30/06/2007.

Issue photocopy of this judgment today itself.

Sd/-

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg